



State of Arizona  
Department of Education

**SCHOOL FINANCE MEMORANDUM 18-020**

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**TO:** School District Superintendents, Business Managers, Joint Technological Education District Superintendents and Business Managers

**FROM:** Lyle Friesen, Deputy Associate Superintendent of School Finance

**DATE:** October 2, 2017

**SUBJECT:** October 2, 2017 Basic calculations for Equalization Assistance Report (APOR 55-1) and Equalization Assistance and Additional State Aid Detail Report (APOR 64-1)

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Please be advised that the October 2, 2017 apportionment has been completed. The apportionment reports applicable to the FY 2018 equalization payment for your school district are posted on your district's home page of the ADE web site, available by district selection [here](#). If you need help finding or viewing these reports, please contact ADE Support at 602-542-7378 or toll free at (866) 577-9636.

**Items included in the October 2, 2017 APOR calculations:**

- **Student Counts:** The October 2, 2017 apportionment has been based on FY2017 ACE results as of July 14, 2017. For a few Districts with FY2018 ADM and SPED greater than FY2017 ADM and SPED, FY2018 values have been used. **Beginning with the November 1, 2017 payment, FY2018 AzEDS results will be used in the calculation of your Base Support Level. Data will be pushed for payment on October 4, using results from the October 3, 2017, 5:00PM data capture.** If you have questions or concerns regarding the student counts, please contact the account analyst team. The analyst team may be reached at [SFAAnalystTeam@azed.gov](mailto:SFAAnalystTeam@azed.gov)
- **Transportation Support Level (TSL):** Route miles from FY2017 were reflected in the September 1, 2017 equalization calculation. Please check your comparative miles report (TRAN40-2) if your route miles do not match your route report. Please email the account analyst team if you have any questions or concerns regarding this report.
- **Additional State-Aid:** The FY2017 Additional State Aid amounts have been used in lieu of FY2018 amounts. These amounts will be updated once we receive the updated Additional State Aid figures for FY2018 from the Department of Revenue, which we expect to receive in October 2017.

- **SRP Voluntary Contributions:** SRP amounts are rolled over from Tax Year 2016; these amounts will be updated once we receive the Tax Year 2017 voluntary contribution figures from SRP, which we expect to receive by the end of October 2017.
- **GPLET Value:** Tax Year 2016 values by district were used in the calculation of state aid in FY2018 for the September 1, 2017 apportionment. These values will be updated when the Tax Year 2017 values are provided by the Counties. We expect these to be included in January 1, 2018 apportionment.
- **K-3 Reading:** All School Districts must apply and be approved by the State Board of Education prior to the release of K-3 Reading Funding. Please see information available at: <http://www.azed.gov/mowr/>
- **Fiscal Year 2017 Statewide Equalization Recalculation:** The Fiscal Year 2017 Statewide Equalization Recalculation has been completed. The positive adjustments were included in the September 1st payment as lump sum adjustments through the APOR64-1 report and negative adjustments were included in the October 1<sup>st</sup> payment and will be taken over the entire fiscal year, 3/12ths taken in October and 1/12th each payment thereafter. The posted Hot Topic, as well as a list of adjustments, can be seen here: <http://www.azed.gov/finance/2017/08/15/the-fiscal-year-2017-statewide-recalculation-has-been-completed/>
- **Audit Expense Adjustment and Type 03 High School Tuition:** All adjustments have been included on your September 1, 2017 apportionment based on your submitted adopted budget as of July 30, 2017. The chart below outlines the locations in which reporting by the District may have been required:

Adjustment	Source	Location	Cell
Audit Expense	2018 Expenditure Budget	Page 2	O8
	2018 Budget Worksheet	Worksheet C	J47
	2016 Annual Financial Report	Page 8	O21
Type 03 Tuition	2018 Budget Worksheet	Worksheet E	K12
	2018 Budget Worksheet	Worksheet E	K22
	2018 Budget Worksheet	Worksheet G	J41

If you have any questions regarding the content of your district's APOR reports, please contact the Payment Team via email at [SFPaymentTeam@azed.gov](mailto:SFPaymentTeam@azed.gov)